

# SUPPLEMENTARY INSTRUCTIONS FOR NORTH DAKOTA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

PLEASE REPORT FOR THE PERIOD JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## AGENCY REPORTING

In addition to your general government, please include the fiscal activities listed below:

- Commerce authorities
- County job development authorities
- County special service districts (for police protection or garbage disposal)
- County weed boards
- Drainage projects or districts
- Health districts
- Library boards
- Water resource districts
- Weather modification authorities

Exclude all other fiscal activities.

## PART 2 – REVENUES

### 3. A. Property taxes - Code T01

Report property taxes collected on all county levies including the amount collected from the 21 mills county equalization fund levy. Exclude all taxes collected by the county as the agent for cities, townships and school districts. Exclude here and report in PART 2, question 4, Intergovernmental revenue, payments from the State personal property tax replacement program and senior citizens tax credit program.

### 3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes – Code T21  
Include proceeds from licensing of manufacturers of pull-tabs, paper bingo cards and/or dispensing devices, and other associated gaming devices.

### 3. E. Other taxes

1. Death and gift tax – Code T50  
Include the county's share of estate and inheritance taxes.

## 4. Intergovernmental revenues

### A. Streets and highways

From other local governments - Code D46

Include reimbursements from the townships for road work.

From the State - Code C46

Include highway tax.

### C. Public welfare

From the State - Code C79

Report state aid for social services.

### D. Health and/or hospitals

From state - Code C42

Include state grants for the county health department and for county mental health programs.

### M. General support (unrestricted)

From state - Code C30

Include amounts received from the state as part of the personal property tax replacement and senior citizen tax credit reimbursement programs, the county share of the state revenue sharing program, and oil and gas production tax distributions from the state.

## PART 3 - EXPENDITURES

### 8. Intergovernmental expenditures

Please report amounts paid to the state for social welfare at item P. and amounts paid to the state from the County Institutional Care Fund at item J.

### 9. Direct expenditures by purpose and type

**CC. Education** - Report amounts expended from the county superintendent's office and from special education funds.

### 11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility system owned and operated by your government. Report salaries and wages in gross amount before deductions for income taxes, social security, or retirement coverage.

## PART 5 - CASH AND INVESTMENTS

Exclude amounts held in funds administered by the county as the agent of cities, villages, townships and school districts.